

September 22, 2007

Mr. Michael Hartsock
Federal Election Commission
Washington, DC 20463

RE: Nebraska Leadership PAC
FEC ID# C00366419
1st Quarter 2007 Report FEC-283421 (01/01/07 - 03/31/07)
and
2nd Quarter 2007 Report FEC-293626 (04/01/07 - 03/31/07)

Dear Mr. Hartsock:

This is in response to your letter dated August 22, 2007 which listed three items of concern:

1: "The totals listed on Lines 23 and 29, Column B of the Detailed Summary Page(s) appear to be incorrect." After checking our data we corrected some coding errors which automatically corrected the totals for lines 23 and 29. These were simply data input errors. We have submitted amended reports for both quarters.

2: "Please clarify all expenditures made for Fundraising Consulting, Fundraiser Lunch, Fundraising Expense and Fundraiser Tickets on Schedule B." No expenditures were made on behalf of any federal candidates.

3: "April Quarterly Report (01/01/07 - 03/31/07) and July Quarterly Report (04/1/07 - 06/30/07) discloses limited payments for administrative expenses." All administrative expenses were made for the purpose of operating a political committee and none of these expenses were paid by a connected organization.

Should you have any questions, please feel free to contact us.

Sincerely,

Paul Landow
Nebraska Leadership PAC
